

## APPLICATION FOR CERTIFICATION TO CHAPTER 13 TRUSTEE

State of Iowa )  
 ) ss.  
County of \_\_\_\_\_ )

I, \_\_\_\_\_, \_\_\_\_\_, being duly sworn, depose and state as follows:  
(Taxpayer full name) (SSN)

1. I filed a Chapter 13 bankruptcy case on \_\_\_\_\_ and my case number is \_\_\_\_\_
2. I authorize the Iowa Department of Revenue to release information concerning whether I have filed tax returns to the Chapter 13 trustee and to my attorney whose name and address is:

3. I am requesting a determination concerning the status of my Iowa tax returns for the tax years that ended within the four years prior to my bankruptcy petition.

4. I have filed all required returns or am exempt from filing returns for the following reason (check the appropriate box and indicate the tax years):

- ☐ I was not an Iowa resident and did not have sufficient Iowa source income to be required to file a return for the following years: \_\_\_\_\_
- ☐ I was an Iowa resident but did not have sufficient income to be required to file a return for the following years: \_\_\_\_\_
- I have attached copies of any Iowa income tax returns filed within 6 months prior to this application.
- I have attached originals of any Iowa income tax returns not previously filed.

(Taxpayer signature)

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

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Notary Public in and for the State of Iowa

## **CERTIFICATE TO CHAPTER 13 TRUSTEE**

☐ The Iowa Department of Revenue hereby certifies that the above-referenced taxpayer has submitted Iowa income return forms for the following years: \_\_\_\_\_. (The Department has not reviewed the taxpayer's returns to determine whether they are in the proper form and signed in accordance with Iowa law. As a result, the Department reserves the right to assert that taxes for the above years are non-dischargeable under 11 U.S.C. § 532(a)(1)(B) because of failure to file a proper return.)

☐ The taxpayer claims that he/she is not required to file Iowa income tax returns for the following tax years:  
     . At this time, the Department does not challenge the taxpayer's assertion.

Dated this                      day of                      , 20

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Bryce Berg, Program Manager

### **Instructions for completing Application for Certification to Chapter 13 Trustee**

1. Complete the Application showing taxpayer's name and social security number. In a joint bankruptcy, each taxpayer must submit a separate application.
2. In paragraph 1, list the date when the bankruptcy petition was filed and the case number. (If the petition has not been filed, list the expected filing date and write "to be filed" in the blank for the case number.)
3. In paragraph 2, list the name and address of taxpayer's attorney. (If you are filing bankruptcy without an attorney, list your name and address in paragraph 2.)
4. In paragraph 4, indicate any tax years for which the taxpayer was not required to file a return.
5. Sign the Application and have it notarized.
6. Attach copies of any tax returns filed within 6 months before the application date.
7. Attach originals of any Iowa income tax returns not previously filed.
8. Mail the completed Application to following address:

Iowa Department of Revenue  
Attention: Bankruptcy Unit  
Hoover State Office Building  
Des Moines, IA 50319

9. If the taxpayer has filed all required income tax return forms for years that ended within the four years prior to the bankruptcy, the Department of Revenue will complete the Certificate to Chapter 13 Trustee. The Department will then mail the Certificate to the trustee.